IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

re the Application of:

Art Unit: 3723

TANIGUCHI et al

Examiner: Shakeri, Hadi

Serial No.: 10/088,997

Filed: August 12, 2002

GEAR, GEAR TOOTH SURFACE FINISH MACHINING METHOD AND

DEVICE

PETITION FOR EXTENSION OF TIME UNDER 37 CFR 1.136

Commissioner for Patents P.O. Box 14501 Alexandria, VA 22313-1450

Sir:

It is respectfully requested that the time period for filing a response to the office action of August 25, 2004, initially set to expire November 25, 2004, be extended an additional two months up to and including February 25, 2005. The requisite \$900.00 fee (\$1020.00 less \$120.00 paid December 27, 2004) for the requested extension is herewith attached.

Any additional fees may be charged to Deposit Account No. 12-2174

03/01/2005 MBEYENE1 00000003 10088997

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900.00 OP

Dated: February 25, 2005

LORUSSO, LOUD & KELLY 3137 Mount Vernon Avenue Alexandria, VA 22305 (703) 739-9393

Respectfully submitted

Reg. No. 25,814